

# City of Upland



Financial Update  
June 30, 2018  
Fiscal Year 2017-2018

**2017-2018 SUMMARY OF CHANGES IN GENERAL FUND BALANCE**

Fund Balance at 06/30/17		\$ 14,534,867
Revenues	\$ 40,147,864	
Expenditures	<u>(38,149,135)</u>	
YTD Revenues over (under) expenditures		1,998,729.30
Fund Balance Designations		(4,653,473)
Estimated Fund Balance at 06/30/18		<u>\$ 11,880,124</u>
Over/(Under) 17.5% Reserve Limit		<u>4,841,004</u>

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended June 30, 2018**

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	
Property Tax	\$ 18,990,210	\$ 20,162,228	16,029,453	14,826,546	92.5%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	12,808,924	92.0%
Business License Tax	873,568	1,058,722	873,500	1,036,158	118.6%
Other Taxes	832,211	745,414	747,580	801,575	107.2%
Franchise Tax	1,264,970	1,184,255	1,230,000	1,048,487	85.2%
Licenses & Permits	1,247,615	1,861,777	892,371	2,229,555	249.8%
Revenue from Other Governments	1,915,228	1,771,661	292,068	414,401	141.9%
Charges for Services	4,463,449	4,290,835	2,197,439	2,657,170	120.9%
Fines & Forfeitures	594,416	619,646	589,003	694,978	118.0%
Use of Money & Property	609,449	468,503	880,057	1,345,908	152.9%
Other Revenue	2,205,837	2,219,580	1,569,474	2,284,164	145.5%
Transfers In	121,523	437,960	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 47,028,386</b>	<b>\$ 48,113,885</b>	<b>\$ 39,220,445</b>	<b>\$ 40,147,864</b>	<b>102.4%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended June 30, 2018**

<u>Department Name</u>	<u>Annual Budget</u>	<u>YTD Expend.</u>	<u>YTD Encumb</u>	<u>Available Budget</u>	<u>Percent Utilized</u>
General Government	\$ 785,914	\$ 828,445	\$ 754	\$ (43,285) *	105.4%
Administrative Services	5,309,324	4,894,051	144,818	270,455	92.2%
Development Services	1,715,458	1,660,580	12,000	42,877	96.8%
Police	20,836,010	19,478,043	97,536	1,260,431	93.5%
Fire	2,692,872	3,076,480	-	(383,608) **	114.2%
Community Services	1,681,326	1,478,402	5,735	197,189	87.9%
Public Works	6,757,638	6,288,133	39,393	430,112	93.1%
Transfers Out	445,000	445,000	-	-	100.0%
<b>General Fund</b>	<b>\$ 40,223,542</b>	<b>\$ 38,149,135</b>	<b>\$ 300,235</b>	<b>\$ 1,774,172</b>	<b>94.8%</b>

\* Due To Energy Efficiency Debt Service Payments

\*\* Due To PERS UAL Year End Adjustment

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End June 30, 2018**

								% of Year	100%
		Current Year Activity							
	Fund	Budgeted		YTD	%	Budgeted	YTD	%	
Fund Title	No.	Revenue		Revenues	Realized	Expenditures	Expenditures	Expended	
General Fund	101	\$ 39,220,445	\$	40,147,864	102.4%	\$ 40,223,542	\$ 38,149,135	94.8%	
Housing Fund	201	18,413,905		17,050,859	92.6%	24,619,292	21,154,475	85.9%	
Public Safety Augmentation Fund	203	780,995		938,254	120.1%	780,995	417,231	53.4%	
Gas Tax Fund	204	2,144,722		2,283,028	106.4%	7,209,643	2,899,959	40.2%	
Measure I	205	1,321,067		1,332,371	100.9%	1,998,978	39,924	2.0%	
Sanitary Sewer	207	-		1,174,614	0.0%	-	-	0.0%	
HOME	208	102,000		187,658	184.0%	180,000	-	0.0%	
Community Development Block Grant	209	682,125		183,371	26.9%	802,573	310,601	38.7%	
Parking Improvement District Area	210	43,850		60,903	138.9%	146,000	1,887.00	1.3%	
Air Quality Management District	211	92,675		74,386	80.3%	179,130	42,535	23.7%	
Homeland Security Grants - PD	214	64,928		41,312	63.6%	60,840	37,224	61.2%	
Proposition 30	215	75,500		1,346	1.8%	140,000	-	0.0%	
COPS	216	436,664		438,360	100.4%	579,914	-	0.0%	
Other Grants	217	46,028		46,168	100.3%	46,028	39,004	84.7%	
Office of Traffic Safety Grants	218	283,081		135,463	47.9%	283,081	167,827	59.3%	
JAG Grant	219	18,244		18,921	0.0%	18,628	15,403	82.7%	
Asset Forfeiture-Fed DOJ	220	91,400		430,171	470.6%	100,000	5,063	5.1%	
Cal HOME	222	767,100		142,889	18.6%	880,600	69,791	7.9%	
Asseet Forfeiture-Fed Treas	223	10,100		6,932	68.6%	-	-	0.0%	
Asset Forfeiture-State	224	20,500		166,743	813.4%	20,000	1,931	9.7%	
BSCC Budget Acct	225	-		78,757	0.0%	-	-	0.0%	
General Development	420	124,000		422,480	340.7%	516,450	114,897	22.2%	
Park Acquisition & Development	421	472,500		1,079,819	228.5%	215,988	100,000	46.3%	
Storm Drain Development	422	271,929		860,994	316.6%	241,561	47	0.0%	
Street & Traffic Facility Development	423	140,500		971,841	691.7%	1,942,109	1,137,208	58.6%	
General Capital Projects	425	250,000		250,000	0.0%	1,080,385	1,041,663	96.4%	
Street & Alley Repairs - Burrtec	426	204,480		206,115	100.8%	594,071	8,534	1.4%	
ERG Effic Capital Improved	427	7,345,487		7,352,719		7,345,487	2,934,301		
Water Utility	640	21,440,000		26,961,680	125.8%	29,961,902	20,856,040	69.6%	
Solid Waste Utility	641	10,814,750		11,786,392	109.0%	11,106,270	11,382,662	102.5%	
Sewer Utility	645	9,405,400		10,501,304	111.7%	11,521,551	8,652,025	75.1%	
Fire Worker's Comp	750	-		4,891	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,020,832		4,033,361	100.3%	4,020,832	4,475,055	111.3%	
Fleet Management	752	1,295,915		1,302,297	100.5%	1,720,544	1,245,311	72.4%	
Information Systems	753	1,658,813		1,628,486	98.2%	2,025,024	1,543,705	76.2%	
Building Maint & Operations	754	1,319,840		1,272,293	96.4%	1,319,840	1,007,076	76.3%	
Successor Agency	805	3,935,421		3,426,895	87.1%	3,658,089	1,343,208	36.7%	
		\$ 127,315,196	\$	137,001,937	107.61%	\$ 155,539,347	\$ 119,193,722	76.63%	